Exhibit 4 Tab D

QUALIFIED PLAN

Under penalties of perjury, I declare that I have examined this submission, including accompanying documents, and, to the best of my knowledge and belief, the facts presented in support of this submission are true, correct, and complete.

James P. Whitson Chief Tax Officer Delphi Corporation 5725 Delphi Drive M/C 483-400-626 Troy, MI 48098-2815

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September 28, 2004